Appendix

SECTION 6449, NEVADA COMPILED LAWS, 1929.

"§ 6449. DEEDS FOR PROPERTY SOLD FOR DELINQUENT TAXES.—WHAT SUCH DEEDS ARE EVIDENCE OF.—DEED CONVEYS ABSOLUTE TITLE. § 41. If the property is not redeemed within the time allowed by law for its redemption, the treasurer, or his successor in office, must make to the purchaser, or his assignee, a deed of the property, reciting in the deed substantially the matters contained in the certificate of sale, and that no person has redeemed the property during the time allowed for its redemption. The treasurer shall be allowed a fee of three dollars for making such deed, which, together with the cost of acknowledging the same, shall be paid by the purchaser; provided, that when the deed is made to the county as the purchaser the treasurer shall make the deed and the county clerk shall take the acknowledgment without charge; provided further, that such deeds hereafter issued shall be recorded in the office of the county recorder within thirty days from the date of expiration of the period of redemption. If not so recorded, such deeds, and all proceedings relating thereto from and including the assessment, shall be void as against any subsequent purchaser in good faith and for a valuable consideration of the same real estate or any portion thereof, where the latter conveyance shall be first duly recorded. All such deeds, whether heretofore or hereafter issued, are primary evidence that the property was assessed as required by law; that the property

was equalized as required by law; that the taxes were levied in accordance with law; that the taxes were not paid; that at a proper time and place the property was sold as prescribed by law, and by the proper officer; that the property was not redeemed; that the person who executed the deed was the proper officer; that where the real estate was sold to pay taxes on personal property, the real estate belonged to the person liable to pay the tax; and are (except as against actual fraud) conclusive evidence of the regularity of all other proceedings, from the assessment by the assessor, inclusive, up to the execution of the deed. Such deed conveys to the purchaser the absolute title to the property described therein, free of all incumbrances, except when the land is owned by the United States, or this state, in which case it is prima-facie evidence of the right of possession, accrued as of the date of the deed to the purchaser. No tax heretofore or hereafter assessed upon any property, or sale therefor, shall be held invalid by any court of this state on account of any irregularity in any assessment, or on account of any assessment or tax roll not having been made or proceeding had within the time required by law, or on account of any other irregularity, informality, omission, mistake or want of any matter of form or substance in any proceedings which the legislature might have dispensed with in the first place if it had seen fit so to do, and that does not affect the substantial property rights of persons whose property is taxed; and all such proceedings in assessing and levying taxes, and in the sale and conveyance therefor, shall be pre-

sumed by all the courts of this state to be legal until the contrary is affirmatively shown. No action or counterclaim for the recovery of lands sold for taxes shall lie unless the same be brought or interposed within three years after the execution and delivery of the deed therefore by the treasurer, any law to the contrary notwithstanding."